

United States Courts
Southern District of Texas
FILED
January 25, 2022
Nathan Ochsner, Clerk of Court

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA, § Criminal No.
Plaintiff, §
 §
 §
 §
v. § **4:22-cr-00035**
 §
ALEJANDRO JOAEL COLBERT, §
Defendant. §

Criminal Information

The United States Attorney charges:

Background

That at all times relevant to this Information:

1. **Alejandro Joael Colbert** resided within the Houston Division of the Southern District of Texas.
2. **Alejandro Joael Colbert** was the majority owner and CEO of a partnership named Colbert Ball Tax Service (CBTS), a business located in Houston, Texas. The most significant business conducted by CBTS was franchising tax preparation businesses across the country, and CBTS

provided the name and software for franchises to operate.

Alejandro Joael Colbert was the person in CBTS responsible for collecting, accounting for, and paying over to the IRS the withholdings of federal income taxes, Social Security taxes, and Medicare taxes taken from the wages of employees of CBTS.

3. The Internal Revenue Service (IRS) was an agency of the United States Department of Treasury responsible for administering the federal tax laws of the United States.
4. The Internal Revenue Code required employers to withhold federal income taxes from the wages of its employees.
5. The Federal Insurance Contribution Act (FICA) required employers to withhold from the wages of its employees Social Security and Medicare taxes.
6. The Internal Revenue Code required employers to pay over to the IRS the withheld federal income taxes and FICA. The law also required employers to file with the IRS, on a quarterly basis, an Employer's Quarterly Federal Tax

Return, IRS form 941, that was due at the end of the month following each calendar quarter. The IRS form 941 reported the total wages and other compensation subject to withholding, the total amount of federal income tax withheld, the total amount of FICA withheld, and the total amounts of tax deposits or tax payments due for the quarter.

Count One

(Willful failure to truthfully account for and
To pay over employment taxes – 26 U.S.C. 7202)

7. During the first quarter of 2016, ending March 31, 2016, **Alejandro Joael Colbert** collected and withheld from the total taxable wages of the employees of CBTS federal income taxes and FICA in the approximate amount of \$27,495.72 and did willfully fail to truthfully account for, by failing to timely file by April 30, 2016, an Employer's Quarterly Federal Income Tax Return, IRS form 941, for the first quarter of 2016, and did willfully fail to pay over to the IRS any of the withheld federal income taxes and FICA still due and owing to the IRS for the first quarter of 2016 in the

approximate amount of \$27,495.72.

In violation of Title 26, United States Code, Section 7202.

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